

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MASSACHUSETTS

LIBERTY MUTUAL INSURANCE	)	
COMPANY AND SUBSIDIARIES,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Cnsl. Cv. No. 1:05-cv-11048-RCL
	)	
UNITED STATES OF AMERICA,	)	
	)	
Defendant.	)	

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LIBERTY MUTUAL FIRE INSURANCE	)	
COMPANY AND SUBSIDIARIES,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Former Cv. No. 1:05-cv-11049-RCL
	)	
UNITED STATES OF AMERICA,	)	
	)	
Defendant.	)	

PLAINTIFFS' MOTION FOR SUMMARY JUDGMENT

Pursuant to Federal Rule of Civil Procedure 56 and Local Rule 56.1, plaintiffs Liberty Mutual Insurance Company and Subsidiaries and Liberty Mutual Fire Insurance Company and Subsidiaries hereby move the Court to enter an order granting summary judgment with respect to the issues raised in their Complaints in paragraphs 48, on the grounds that there is no issue as to any material fact and plaintiffs are entitled to judgment as a matter of law. In support of their motion, plaintiffs rely on the pleadings, the attached Plaintiffs' Memorandum in Support of Motion for Summary Judgment, Appendix A to Plaintiffs' Memorandum in Support of Motion

for Summary Judgment, Plaintiffs' Statement of Undisputed Material Facts of Record, and supporting Declarations of James W. Kress and Roy K. Morell.

For the foregoing reasons and for the reasons stated in the accompanying Memorandum, plaintiffs respectfully request that they may be granted summary judgment.

REQUEST FOR ORAL ARGUMENT

Plaintiffs respectfully request that a hearing be held on their motion.

Respectfully submitted:

/s/ Peter H. Winslow  
PETER H. WINSLOW  
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Admitted pro hac vice

Dated: September 29, 2006

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that the foregoing Plaintiffs' Motion for Summary Judgment, together with the attached Plaintiffs' Memorandum in Support of Motion for Summary Judgment, Appendix A to Plaintiffs' Memorandum in Support of Motion for Summary Judgment, Plaintiffs' Statement of Undisputed Material Facts of Record, and supporting Declarations of James W. Kress and Roy K. Morell, filed through the ECF system will be sent electronically to the registered participants as identified on the Notice of Electronic Filing (NEF) and paper copies will be sent to the following via overnight mail on this 29<sup>th</sup> day of September 2006:

Karen Wozniak  
Trial Attorney, Tax Division  
U.S. Department of Justice  
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